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May 10, 2024

**VIA ECF**

Hon. Lewis A. Kaplan  
United States District Judge  
Southern District of New York  
500 Pearl Street  
New York, NY 10007

**Re: In Re Customs and Tax Administration of the Kingdom of Denmark  
(Skatteforvaltningen) Tax Refund Scheme Litigation, No. 18-md-02865**

Dear Judge Kaplan:

Defendant Michael Ben-Jacob (“Ben-Jacob”) respectfully submits this letter motion for an order permitting Ben-Jacob to file under seal one exhibit to the contemporaneously filed Declaration of Thomas E.L. Dewey in Support of Ben-Jacob’s Motion for Summary Judgment (the “Declaration”) pursuant to Federal Rule of Civil Procedure 5.2, Local Civil Rule 5.2, and this Court’s Individual Rules.

Exhibit 6 to the Declaration is a settlement agreement between Plaintiff and various third parties that Plaintiff produced in this litigation with a “Highly Confidential” designation pursuant to the Revised Amended Stipulated Protective Order Governing Confidentiality of Discovery Materials in this case. See ECF No. 489. Under Paragraph 15 of the Protective Order, absent withdrawal of confidentiality designations, Ben-Jacob is required to file this document under seal.

On May 8, 2024, Ben-Jacob requested that SKAT rescind its confidentiality designation. In subsequent communications between the parties, SKAT did not agree to rescind its designation and the parties were unable to agree on redactions to a publicly filed version of the document. Under the Court’s Individual Rules of Practice, “[w]hen a party seeks leave to file sealed or redacted materials on the ground an opposing party or third party has requested it, that party shall notify the opposing party or third party that it must file, within three days, a letter explaining the need to seal or redact the materials.” On May 9, 2024, Ben-Jacob informed SKAT of its obligation to file an explanatory letter within three days of this filing.

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Respectfully submitted,

*/s/ Thomas E.L. Dewey*  
Thomas E.L. Dewey

*Attorney for Defendant Michael Ben-Jacob*

Cc: All counsel of record via ECF